

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Delaware Community School Corp (1875)

Delaware Community School Corp (1875)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$8,022,657	\$7,765,846	\$7,474,537	\$7,286,392	-2%	-3%
Group Health Insurance (222)	\$1,610,590	\$1,671,687	\$1,688,607	\$1,750,667	2%	4%
Noncertified Salaries (120)	\$582,312	\$533,689	\$519,322	\$557,955	-1%	7%
Transfer Tuition to Other School Corporations Within the State (561)	\$393,286	\$683,135	\$655,070	\$531,079	8%	-19%
Social Security-Certified Employee Retirement (212)	\$593,631	\$568,042	\$543,361	\$524,846	-3%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$216,825	\$297,829	\$384,449	\$326,018	11%	-15%
Textbooks (630)	\$82,936	\$469,524	\$146,304	\$169,322	20%	16%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$2,815	\$36,933	\$54,858	\$146,256	168%	167%
Other Employee Benefits (241 to 290)	\$151,909	\$159,294	\$133,970	\$143,887	-1%	7%
Operational Supplies (611)	\$122,310	\$119,424	\$157,325	\$123,114	0%	-22%
Licensed Employees Temporary Salaries (135)	\$120,657	\$133,194	\$117,642	\$91,238	-7%	-22%
Equipment (730)	\$45,244	\$114,414	\$80,200	\$87,243	18%	9%
Public Employees Retirement Fund - optional contributions (217)	\$32,109	\$44,994	\$59,057	\$59,740	17%	1%
Social Security-Noncertified Employee Retirement (211)	\$43,705	\$39,715	\$38,710	\$41,900	-1%	8%
Travel (580)	\$19,357	\$20,869	\$29,189	\$28,360	10%	-3%
Group Life Insurance (221)	\$27,177	\$23,664	\$24,003	\$27,589	0%	15%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$27,422	\$23,703	\$22,690	\$22,847	-4%	1%
Dues and Fees (810)	\$13,262	\$24,144	\$11,712	\$13,285	0%	13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,052	\$14,535	\$6,105	\$10,337	-9%	69%
Library Books (640)	\$7,678	\$9,063	\$9,361	\$10,300	8%	10%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$0	\$9,859	N/A	N/A
Postage and Postage Machine Rental (532)	\$11,641	\$10,271	\$7,938	\$7,356	-11%	-7%
Computer Hardware (741)	\$14,171	\$1,566	\$58,840	\$2,197	-37%	-96%
Periodicals (650)	\$2,217	\$2,277	\$2,052	\$1,605	-8%	-22%
Food Purchases (614)	\$640	\$167	\$951	\$1,111	15%	17%
Other Purchased Professional and Technical Services (319)	\$2,050	\$893	\$4,979	\$600	-26%	-88%
Other General Supplies (615, 660 to 689)	\$3,573	\$332	\$6,441	\$536	-38%	-92%
Purchased Services; Student Transportation Services (510)	\$4,258	\$0	\$668	\$122	-59%	-82%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$11,721	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$10,590	\$3,640	\$3,366	\$0	-100%	-100%
Purchased Professional and Technical Data Processing Services (316)	\$450	\$600	\$450	\$0	-100%	-100%
Technology Related Professional Development (748)	\$2,700	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$0	\$0	\$34,097	\$0	N/A	-100%
Student Academic Achievement Total	\$12,194,946	\$12,773,442	\$12,276,252	\$11,975,761	0%	-2%

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Student Instructional Support						
Certified Salaries (110)	\$965,654	\$969,901	\$1,032,112	\$1,127,622	4%	9%
Noncertified Salaries (120)	\$401,362	\$417,712	\$401,255	\$412,382	1%	3%
Group Health Insurance (222)	\$199,732	\$213,332	\$234,361	\$245,365	5%	5%
Social Security-Certified Employee Retirement (212)	\$72,326	\$72,710	\$76,980	\$84,123	4%	9%
Teacher Retirement Fund, After 7-1-95 (216)	\$53,673	\$72,702	\$96,226	\$78,740	10%	-18%
Public Employees Retirement Fund - optional contributions (217)	\$20,070	\$30,769	\$42,474	\$41,324	20%	-3%
Social Security-Noncertified Employee Retirement (211)	\$26,901	\$28,631	\$28,004	\$28,941	2%	3%
Operational Supplies (611)	\$5,669	\$5,761	\$6,737	\$8,438	10%	25%
Other Employee Benefits (241 to 290)	\$6,497	\$6,845	\$5,255	\$5,609	-4%	7%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,205	\$3,845	\$3,967	\$4,111	-1%	4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$1,443	\$3,919	N/A	172%
Group Life Insurance (221)	\$3,511	\$3,205	\$3,356	\$3,823	2%	14%
Travel (580)	\$2,301	\$2,024	\$1,608	\$2,678	4%	67%
Purchased Professional and Technical Pupil Services (313)	\$4,500	\$0	\$0	\$1,555	-23%	N/A
Unemployment compensation (230)	\$1,170	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,767,572	\$1,827,436	\$1,933,778	\$2,048,629	4%	6%
Overhead and Operational						
Noncertified Salaries (120)	\$2,148,485	\$2,162,304	\$2,140,065	\$2,122,050	0%	-1%
Food Purchases (614)	\$483,552	\$509,138	\$515,190	\$508,805	1%	-1%
Heating and Cooling for Buildings - Electricity (621)	\$463,672	\$476,770	\$430,102	\$508,357	2%	18%
Gasoline and Lubricants (613)	\$236,617	\$290,314	\$285,823	\$273,347	4%	-4%
Certified Salaries (110)	\$259,909	\$250,124	\$269,805	\$264,716	0%	-2%
Operational Supplies (611)	\$217,884	\$202,077	\$184,205	\$253,188	4%	37%
Group Health Insurance (222)	\$231,395	\$236,633	\$257,107	\$244,313	1%	-5%
Public Employees Retirement Fund - optional contributions (217)	\$85,779	\$144,658	\$215,296	\$205,715	24%	-4%
Utility Services Water and Sewage (411)	\$173,567	\$182,442	\$193,533	\$194,236	3%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$156,864	\$165,053	\$186,195	\$188,967	5%	1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$216,866	\$224,596	\$160,705	\$180,812	-4%	13%
Heating and Cooling for Buildings - Gas (622)	\$147,471	\$115,587	\$115,282	\$161,400	2%	40%
Social Security-Noncertified Employee Retirement (211)	\$175,914	\$165,942	\$163,351	\$161,115	-2%	-1%
Telephone (531)	\$130,003	\$102,782	\$130,437	\$139,976	2%	7%
Vehicles (731)	\$275,900	\$607,159	\$522,021	\$86,740	-25%	-83%
Equipment (730)	\$8,666	\$3,126	\$3,840	\$51,730	56%	> 500%
Nonlicensed Employees Temporary Salaries (136)	\$52,428	\$45,692	\$52,109	\$41,659	-6%	-20%

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Other General Supplies (615, 660 to 689)	\$41,677	\$38,230	\$38,310	\$38,464	-2%	0%
Travel (580)	\$27,753	\$35,831	\$29,459	\$29,185	1%	-1%
Utility Services Removal of Refuse and Garbage (412)	\$29,758	\$31,493	\$34,499	\$24,446	-5%	-29%
Social Security-Certified Employee Retirement (212)	\$21,215	\$21,004	\$22,380	\$21,406	0%	-4%
Dues and Fees (810)	\$16,509	\$24,805	\$20,281	\$19,975	5%	-2%
Other Purchased Professional and Technical Services (319)	\$16,856	\$17,054	\$13,633	\$15,763	-2%	16%
Light and Power - Other than Heating and Cooling (625)	\$12,477	\$11,245	\$10,341	\$13,401	2%	30%
Board Members Compensation (115)	\$11,279	\$11,075	\$10,392	\$9,583	-4%	-8%
Group Life Insurance (221)	\$7,411	\$7,223	\$8,078	\$7,896	2%	-2%
Miscellaneous Objects (876 to 899)	\$6,805	\$6,947	\$9,246	\$7,394	2%	-20%
Purchased Professional and Technical Board of Education Services (318)	\$48,536	\$30,813	\$12,667	\$6,992	-38%	-45%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$6,185	\$5,939	\$5,994	\$6,101	0%	2%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$5,200	\$23,170	\$8,331	\$5,700	2%	-32%
Postage and Postage Machine Rental (532)	\$6,039	\$5,277	\$5,180	\$4,026	-10%	-22%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,452	\$2,920	\$3,689	\$3,003	20%	-19%
Tires and Repairs (612)	\$9,287	\$359	\$2,157	\$2,446	-28%	13%
Advertising (540)	\$2,192	\$2,367	\$1,569	\$2,340	2%	49%
Purchased Property Services; Rentals (440)	\$702	\$403	\$527	\$674	-1%	28%
Other Public or Private Utility Services (419)	\$462	\$0	\$0	\$437	-1%	N/A
Bank Service Charges (871)	\$0	\$88	\$570	\$428	N/A	-25%
Unemployment compensation (230)	\$16,662	\$14,714	\$3,633	\$261	-65%	-93%
Other purchased property services (490 to 499)	\$0	\$268	\$551	\$147	N/A	-73%
Other Employee Benefits (241 to 290)	\$105,000	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Staff Services (314)	\$0	\$317	\$0	\$0	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$0	\$2,147	\$0	\$0	N/A	N/A
Public Employees Retirement Fund (214)	\$19,720	\$0	\$0	\$0	-100%	N/A
Official Bond Premiums (525)	\$853	\$2,904	\$1,812	\$0	-100%	-100%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,534	\$388	\$0	\$0	-100%	N/A
Transfer Tuition - Other (569)	\$14,648	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$5,896,183	\$6,181,377	\$6,068,366	\$5,807,191	0%	-4%
Nonoperational						
Redemption of Principal (831)	\$1,881,375	\$1,278,350	\$1,718,789	\$1,626,860	-4%	-5%
Purchased Property Services; Construction Services (450)	\$567,364	\$700,954	\$746,195	\$872,796	11%	17%
Equipment (730)	\$140,987	\$153,905	\$312,673	\$452,027	34%	45%
Interest on Bonds or Notes (832)	\$356,685	\$521,746	\$537,461	\$245,312	-9%	-54%

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Noncertified Salaries (120)	\$110,561	\$190,313	\$205,556	\$208,091	17%	1%
Certified Salaries (110)	\$152,011	\$158,923	\$155,747	\$166,427	2%	7%
Purchased Property Services; Rentals (440)	\$166,847	\$144,968	\$167,200	\$152,354	-2%	-9%
Computer Hardware (741)	\$26,320	\$41,820	\$66,769	\$58,073	22%	-13%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$34,300	\$19,768	\$11,043	\$55,506	13%	403%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$17,294	\$14,441	\$19,516	\$30,155	15%	55%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$40	\$28,204	N/A	> 500%
Operational Supplies (611)	\$6,032	\$7,943	\$8,897	\$20,706	36%	133%
Social Security-Noncertified Employee Retirement (211)	\$7,988	\$13,745	\$14,980	\$14,982	17%	0%
Social Security-Certified Employee Retirement (212)	\$11,294	\$11,801	\$11,319	\$12,347	2%	9%
Group Health Insurance (222)	\$0	\$9,419	\$11,115	\$10,825	N/A	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,007	\$6,841	\$10,152	\$8,571	21%	-16%
Food Purchases (614)	\$1,139	\$5,101	\$5,459	\$5,714	50%	5%
Public Employees Retirement Fund - optional contributions (217)	\$89	\$1,966	\$4,707	\$5,434	180%	15%
Dues and Fees (810)	\$0	\$1,359	\$1,448	\$4,858	N/A	235%
Improvements Other Than Buildings (715)	\$7,562	\$6,399	\$3,205	\$4,340	-13%	35%
Postage and Postage Machine Rental (532)	\$2,952	\$4,463	\$3,352	\$3,865	7%	15%
Travel (580)	\$0	\$1,994	\$1,395	\$2,184	N/A	57%
Group Life Insurance (221)	\$24	\$143	\$248	\$315	90%	27%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$14	\$81	\$126	\$138	78%	10%
Other Technology Hardware (746)	\$0	\$2,000	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$2,300	\$18,396	\$2,585	\$0	-100%	-100%
Vehicles (731)	\$0	\$0	\$29,108	\$0	N/A	-100%
Awards (875)	\$0	\$0	\$3,500	\$0	N/A	-100%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$62	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$3,497,207	\$3,316,836	\$4,052,583	\$3,990,085	3%	-2%
Grand Total	\$23,355,908	\$24,099,091	\$24,330,979	\$23,821,666	0%	-2%